

<u>Line</u>	<u>Year</u>	<u>Total Company Amount</u>	<u>Allocation Factor</u>	<u>SD Electric Amount</u>
	(a)	(b)	(c)	(d)
	Production Expense			
1	Labor	\$ 215,696	5.160705%	\$ 11,131
2	Benefits	72,222	5.160705%	3,727
3	Subcontract Labor	88,500	5.160705%	4,567
4	Materials	99,170	5.160705%	5,118
5	Office Supplies	2,000	5.160705%	103
6	Other Employee Training	10,000	5.160705%	516
7	Total	\$ 487,588		\$ 25,162

<u>Labor Loading Percentage</u>		
8	Incentive Compensation	6.53%
9	Medical/Dental	11.38%
10	401-K	7.50%
11	Workers Compensation	0.57%
12	Other Benefits	0.35%
13	Payroll Taxes	7.15%
14	Total	33.48%

**Sources:**

Line 7: sum of lines 1-6  
Column b, line 1: MDU's response to Staff DR 8-42  
Column b, line 2: line 1 \* line 14  
Column b, lines 3-6: Statement H, Schedule H-1, page 10  
Column c, lines 1-6: MDU's response to Staff DR 8-42  
Column d, lines 1-6: column b times column c  
Column b, line 8: 9.8% (workpaper H-56) \* 2/3 (Staff non-executive incentive compensation allowance)  
Column b, lines 9, 11-13: workpaper H-56  
Column b, line 10: 5% in-lieu of pension contribution (w/p H-56) + average 2.5% employer match  
Column b, line 14: sum of lines 8-13